

## I. New Mass Media Enterprises Exemption:

### A. Enact an omnibus exemption for mass media enterprises to include the following:

- Radio / TV broadcasting exemptions: equipment purchased pursuant to government mandate.
- News publication exemptions:
  - ▶ Equipment used primarily to produce a news publication [use list in R.S. 47:301(3)(i)(ii)(aa)(I)(eee)].
  - ▶ Raw materials used to produce a news publication [use list in R.S. 47:305.44].
  - ▶ The sale of a newspaper or news publication.
  - ▶ Revise definition of "newspaper" and "news publication" [based upon definition in R.S. 47:301(24)] (see page 2).

### B. Repeal R.S. 47:301(3)(i)(ii)(aa)(I)(eee), and (16)(n) and (p), and R.S. 47:305.44

*R.S. 47:301(3)(i)(ii)(aa)(I)(eee) currently includes, for purposes of the sales tax exclusion for machinery and equipment used by a manufacturer, machinery and equipment used primarily to produce a news publication. The qualifying equipment is used primarily in, but is not limited to, the following:*

- *Composing, creating, and other prepress operations*
- *Electronic transmission of pages from prepress to press*
- *Pressroom operations, mailroom operations, and assembly activities.*

*R.S. 47:301(16)(n) currently excludes from the definition of "tangible personal property", for purposes of imposition of the state sales and use tax, machinery and equipment purchased by the owner of a radio station located within the state that is licensed by the F.C.C. for radio broadcasting if the owner meets certain requirements relative to domicile or location of business assets.*

*R.S. 47:301(16)(p) currently excludes the sale of newspapers from the definition of "tangible personal property" (this is suspended per Acts 25 and 26 of 2016 1<sup>st</sup> Ex. Sess.).*

*R.S. 47:305.44. Exclusions and exemptions; raw materials used in printing process*

*A. The sales and use taxes imposed by the state under R.S. 47:302, R.S. 47:321, and R.S. 47:331 and by any political subdivision shall not apply to purchases and sales of the following, including all chemical supplies necessary to produce such items whether manufactured by a printer or purchased from a subcontractor:*

- (1) Artwork.*
- (2) Blankets and bars.*
- (3) Chemicals.*
- (4) Color separations.*
- (5) Dies.*
- (6) Film, including negatives.*
- (7) Offset plates.*
- (8) Press proofs and photomechanical proofs.*
- (9) Layouts.*
- (10) Typesetting.*
- (11) Rubber plates.*
- (12) Paper.*
- (13) Ink.*

## II. New Exemption for commercial printers (not news publications):

Any materials or supplies which are purchased and become part of an item for sale.

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**New definition of news publication (Revision of R.S. 47:301(24))**

The term “news publication” shall mean any printed periodical, including advertising supplements and other printed matter ultimately distributed with or a part of such printed periodicals, that:

- (a) Appears at regular intervals, of not less than quarterly, of not less than quarterly.
- (b) Contains reports of a varied character, such as political, social, cultural, sports, moral, religious, editorial comment, announcements, advertising, public notices or other subjects of general public interest.
- (c) Contains not more than seventy-five percent advertising.
- (d) Is not owned or published as an auxiliary to another nonpublishing business, organization, or entity.

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